IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF TEXAS MARSHALL DIVISION

POLARIS IP, LLC, \$ \$ \$ \$ \$ \$ \$ Plaintiff, Civil Action No. 2:07-cv-371-TJW-CE v. GOOGLE INC., et al. JURY TRIAL DEMANDED \$ \$ \$ \$ \$ Defendants.

RULE 7.1 DISCLOSURE STATEMENT OF DEFENDANT BORDERS, INC.

Pursuant to Federal Rule of Civil Procedure 7.1(a), defendant Borders, Inc. ("Borders") states that its parent corporation is Borders Group, Inc., and that no other publicly held company owns 10% or more of Borders' stock.

Dated: October 22, 2007 Respectfully submitted,

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ATTORNEYS FOR DEFENDANT BORDERS, INC.

CERTIFICATE OF SERVICE

The undersigned certifies that the foregoing document was filed electronically in compliance with Local Rule CV-5(a). As such, this motion was served on all counsel who have consented to electronic service, Local Rule CV-5(a)(3)(A), on this 22nd day of October, 2007.

Respectfully submitted,

/s/Blake C. Erskine
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